

# FINAL INCOME TAX RETURNS

ALL TAXPAYERS WHOSE FINANCIAL YEAR ENDS ON 31 DECEMBER EACH YEAR, ARE REQUIRED TO FILE THEIR FINAL INCOME TAX RETURNS WITH TANZANIA REVENUE AUTHORITY BY 30TH JUNE THE FOLLOWING YEAR.

THIS MEANS THAT TAXPAYERS WITH YEAR END OF 31 DECEMBER 2021, HAVE TO FILE THEIR FINAL INCOME TAX RETURNS BY THURSDAY, 30TH JUNE 2022

HOWEVER, THOSE TAXPAYERS WHO ARE UNABLE TO FILE THEIR RETURNS ON TIME, CAN APPLY FOR EXTENSION OF TIME FROM TANZANIA REVENUE AUTHORITY BY 15<sup>TH</sup> JUNE 2022. EXTENSION OF TIME TO FILE FINAL INCOME TAX RETURNS SHALL NOT EXCEED BY 30 DAYS: 30TH JULY 2022

THIS IS PERMISSIBLE UNDER SECTION 39 OF THE TAX ADMINISTRATION ACT:

*39.-(1) A person who is required to file a tax return under a tax law may apply to the Commissioner General for an extension of the time by which the return shall be filed.*

*(2) The application under subsection (1) shall be in writing and be made within fifteen days before the due date for filing the return.*

*(3) Upon the receipt of an application made under subsection (1), the Commissioner General-*

*(a) may extend the time upon which the return has to be filed;*

*(b) shall serve the person with written notice of his decision on the application.*

*(4) The extension of time to file a return shall not exceed thirty days from the due date of filing the return.*

*(5) The granting of an extension of time under this section shall not alter the date for payment of tax as specified in the tax law under which the return is filed.*

**THE FOLLOWING PROCEDURES SHOULD BE FOLLOWED IN ORDER TO APPLY FOR EXTENSION OF TIME:**

**LOG INTO THE E-FILING PORTAL**

**SELECT "RETURNS"**

**SELECT "ENTITY DUE DATE EXTENSION"**

**SELECT "APPLY EXTENSION"**

Return Name	Return of Income for Entity - All Businesses except Insurance, Banking, Mining or Petroleum
Year	2021
Due Date	June 30th 2022

  

Proposed due date

  

Reasons

Send Request

**FOR MORE INFORMATION, DO NOT HESITATE TO CONTACT US:**

**@: ADMIN@HABIBADVISORY.CO.TZ**



**: WWW.HABIBADVISORY.CO.TZ**

**COURTESY OF:**

